



STATE BOARD OF EQUALIZATION

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Executive Director

**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
August 5-7, 2008**

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, August 5, 2008

The following is a preliminary record of Board actions taken at the August 5-7, 2008 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

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- A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings

B1. Thomas Y. Chung and Chan N. Chung, 395925

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B2. Ana M. Moore and Mitchell Moore, 281619—Deferred

B3. Elizabeth Dunham, 334589—Dismissed

B4. Electronic Data Systems Corporation (EDS), 361467

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Granted	Dr. Chu	No
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B5. Helmut D. Mees and Rebecca Mees, 405246—Postponed

B6. Oscar E. Martinez, 402210—Postponed

B7. Mark Emad Towfiq and Carol K. Nakahara, 396384—Dismissed

B8. Francelle Vercher, 417995

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

B9. Victor Roy, 395839

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$5,000.00 frivolous appeal penalty was ordered.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C. Sales and Use Tax Appeals Hearings

C1. Aromatic Research & Tech, LLC, 301405 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C2. Ibrahim Ibrahim and Sahar Ibrahim, 310288 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Dr. Chu	Yes
The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the petitioner's supporting documents, the Department's response and provide its recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C3. Ralph A. Sandoval and Rafael G. Sandoval, 406895 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. Special Taxes Appeals Hearing

This item is scheduled for Wednesday, August 6, 2008.

There are no items for these matters:

- E. Property Tax Appeals Hearings
- F. Public Hearings

G. Tax Program Nonappearance Matters – Consent**G1 Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
No Final Determination on sub-items 4, 5, 6a-c, 7, 8	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Hearing Notice Sent – Appearance waived
 1. Western Dairy Construction, Inc., 358121 (KH)
- Hearing Notice Sent – No Response
 2. Daniel Sekyun Roh, 342557 (AC)
 3. Dastigir G. Omar, 355261 (EH)
 4. ~~Quick Pick Food Stores Liquor, Inc., 254339 (EA)~~
 5. ~~Tobacco Retailing USA, Inc., 139097 (AA)~~
 - 6a. ~~Tal Rubin, 360275 (AC)~~
 - 6b. ~~Sunrise Collections, Inc., 282023 (AC)~~
 - 6c. ~~Yael Rubin, 360274 (AC)~~
 7. ~~K.S. Designs, Inc., 312861 (AA)~~
 8. ~~Donald R. Loya, 358842 (AC)~~
 9. Jose Agustin Fernandez, 400766 (AR)
 10. Vahagn Catering, Inc., 334789 (AP)
- Petitions for Release of Seized Property
 11. Saad Yelda Attisha, 443074 (ET)
 12. Elia Lewis Rezkalla and Rezk S. Rezk, 443058 (ET)

G2 Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
 1. Alison Buergel, 333132
 2. Urve Pormeister, 382831
 3. A. G. Warner, 359094
 4. Collin M. Wing, 352189
- Petitions for Rehearing
 5. Sajid Batliwala and Rafia Batliwala, 329805
 6. Carol Grant, 383405
 7. Charles A. Harris, 381473
 8. Gilbert L. Tauberg and Mina Tauberg, 360375
 9. Judy Walther, 383468
- Hearing Notice Sent – Appearance Waived
 10. Jon Maple, 398911
 11. Shawn Mills, 395824
 12. Roger Romero, 397740
 13. Ruth Vinson, 384140
 14. Ruth Vinson, 384249

G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
No Final Determination on sub-item 4	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

➤ Decisions

1. Nasib Duggal, 403206
2. Terrie Hatcher, 394502
3. Andrew Moore, 423198
4. ~~Allan Walden, 383500~~

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes— except not participating in sub item 3

➤ Redeterminations

1. Dearborn Financial Institute, Inc., 379941 (OH)
2. Mountain States Steel, Inc., 390199 (OH)

➤ Relief of Penalty/Interest

3. Beckman Coulter, Inc., 443861 (EA)

➤ Denials of Claims for Refund

4. Hyundai Motor Finance Company, 396356 (EA)
5. John Arthur Hays, 310921 (AR)

G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes— except not participating in sub item 12
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

➤ Credits and Cancellations

1. William S. Kurr, 445807 (OH)
2. Michael C. Fina Corporate Sales, Inc., 433828 (OH)
3. Monica R. Ruiz, 445525 (EH)

➤ Refunds

4. Bowne of Los Angeles, Inc., 133520 (AS)
5. Telogy, Inc., 422014 (CH)
6. Ariat International, Inc., 444199 (CH)
7. Sims Group USA Corporation, 433716 (CH)
8. Westamerica Graphics Corp., 400031 (EA)
9. Cubic Defense Systems, Inc., 375114 (FH)
10. Hyundai Motor Finance Company, 396356 (EA)
11. Mercedes-Benz USA, LLC, 436855 (KH)
12. Time Warner Entertainment Co., L.P., 391663 (OH)
13. Gateway Companies, Inc., 334971 (OH)
14. Motor Coach Industries, Inc., 440263 (OH)
15. Sutter Visiting Nurse Association and Hospice, 420057 (KH)
16. Gateway Professional, LLC, 334976 (OH)
17. BMW of North America, LLC, 444613 (OH)
18. Star CNC Machine Tool Corp., 417774 (AP)
19. Star Financial Services, 433715 (AP)
20. Mission Financial Services Corporation, 430891 (EA)
21. Rackable Systems, Inc., 420667 (CH)
22. Pure Process Systems, Inc., 444729 (OH)
23. 1st United Services Credit Union, 424979 (CH)
24. Sprint Communications Company, LP, 404176 (OH)
25. First Financial Credit Union, 433712 (AP)
26. Northrop Grumman Federal Credit Union, 432541 (AS)

G6 Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes— except not participating in sub item 1

➤ Relief of Penalty

1. Tesoro Refining and Marketing Company, 445176 (MT) 'CF'
2. Tesoro Refining and Marketing Company, 445177 (MT)
3. Omnipoint Communications, Inc., 448066 (ET)

➤ Denial of Claim for Refund

4. Asher Shaitrit, 438143 (ET)

G7 Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes— except not participating in sub item 1
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes— except not participating in sub item 2

➤ Refunds

1. Conocophillips Company, 388730 (MT)
2. Ohio National Life Assurance Corp., 442016 (ET) 'CF'

There are no items for these matters:

- G8 Property Tax Matters
- G9 Cigarette License Fee Matters
- G10 Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

There are no items for these matters:

- H1 Legal Appeals Matters
- H2 Franchise and Income Tax Matters
- H3 Homeowner and Renter Property Tax Assistance Matters
- H4 Sales and Use Taxes Matters

H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

These items are scheduled for Wednesday, August 6, 2008.

There are no items for these matters:

- H6 Special Taxes Matters
- H7 Special Taxes Matters – Credits, Cancellations, and Refunds
- H8 Property Tax Matters
- H9 Cigarette License Fee Matters
- H10 Legal Appeals Property Tax Matters

There are no items for these matters:

- I. Tax Program Nonappearance Matters

Chief Counsel Matters

There are no items for these matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes
- M. Other Chief Counsel Matters

Administrative Session

There are no items for these matters:

- N. Consent Agenda
- O. Adoption of Board Committee Reports and Approval of Committee Actions
- P. Other Administrative Matters

Q. Closed Session

This item is scheduled for Wednesday, August 6, 2008.

.

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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
August 5-7, 2008

PRELIMINARY RECORD OF BOARD ACTION

Wednesday, August 6, 2008

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C. Sales and Use Tax Appeals Hearings

C4. Bobby Eugene Cook, 333472 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
The Board directed staff to offer petitioner a payment plan.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C5.a. Jasvir Badesha, 315512 (EH)

C5.b. Jasvir Badesha and Amarjit Badesha, 315514 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C6. Robere's Jewelry, Inc., 220461 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C7. American Telephone and Telegraph Company, 251880, 330162 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Not participating

C8. Eduardo Orta, 390729 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

H. Tax Program Nonappearance Matters – Adjudicatory**H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds**

➤ Refund

1. Sea World, Inc., 415835 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Granted	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Not participating
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C. Sales and Use Tax Appeals Hearings

C9. Carrolandia #1 Auto Sales, Inc., 360245 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C10. Jose Efrain Medinilla, 252958 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C11. Jake Earl Williams, 288780 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C12. Trung Duc Trinh and Shelly C. Yun-Trinh, 330253 (AS)

C13. Shaya Beverly Center, Inc., 330254 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the petitioner's supporting documents, the Department's response and provide its recommendation to the Board.	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. Special Taxes Appeals Hearing

D1. Adnan Hasan Bawanah, 314857 (ET)—Postponed

Q. Closed Session

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STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
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PRELIMINARY RECORD OF BOARD ACTION

Thursday, August 7, 2008

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C. Sales and Use Tax Appeals Hearings

C14. Daniel Ilko, 262991, 334436 (FH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C15. Mostafa Vakilian, 254076 (EA)—Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied Approved Staff Recommendation	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C16.a. James William Justice, 330247 (EA)

C16.b. Joyce Allen Justice, 327635 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C17.a. Steven C. Kissen, Diana M. Jianas, and John C. Calderone, 101472 (EA)

C17.b. Steven C. Kissen, Thomas E. Stone, and Alex T. Jianas, 101476 (AC)

C17.c. Mr. Bones-Fine Cigars and Tobaccos, Inc., 101475 (EA)

C17.d. Mr. Bones-Fine Cigars and Tobaccos, Inc., 249937 (FH)

C17.e. Steven C. Kissen and Diana M. Jianas, 101474 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Partially Granted/Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes
Board ordered that the portion of the amnesty-interest penalty which is based on interest that had accrued during the period of delay in scheduling the hearing in each petition be relieved, conditioned on payment of the amnesty-eligible tax and interest, otherwise approved staff's revised recommendation.		

C18.a. Manouch Lankarani, 252973 (EH)

C18.b. Mountain Magic Motors, Inc., 252972, 359519 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C19. Vishwa Rup Lakhanpal, 100564, 234649 (AR)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C20. Danny Kangsok Kim, 386898 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
<p>No final Board determination.</p> <p>The Board ordered that the petition be submitted for decision, granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the petitioner's supporting documents, the Department's response and provide its recommendation to the Board.</p>	Dr. Chu	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

C21. Fred E. Peters, 391649 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Dr. Chu	No
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Yee	No
	Mr. Chiang/Ms. Mandel	Yes